

Office Memorandum • UNITED STATES GOVERNMENT

TO : Chief, TAS

DATE: 14 September 1956

FROM : Chief, Finance Division

SUBJECT: Proposed Revision of General Ledger Accounts 136 and 137

Re Paragraph 1 - The second sentence is not clear as to its meaning. It is assumed that if the DCI signs a voucher, regardless of whether it is for purposes of replenishing Agent Cashier's Cash accounts or a voucher representing an expenditure of confidential funds, such as in the case of amounts made available to "special" projects, that such transactions without exception will be credited to Account 136.

Re Fiscal Division definition of Account 136 - It is suggested the second sentence be reworded to specifically designate the distinction between vouchers signed by the DCI as expressed above. It seems appropriate to point up that vouchers covering "aggregate expenditures of a stated amount for a specific project" generally represent an advance to the project recorded for allotment purposes as an expenditure of funds.

Re Last sentence of definition - Recognition should be given to GAO, GR #131 in describing the annual and quarterly adjustments. Accounts could remain open for a period of six years, if necessary, to accommodate confidential fund expenditures against lapsed appropriations, which could be identified to the specific allotment account against which the obligation was incurred. If it is not desired to keep the account open for six years our present practice of expending against allotment account 1400-00-000 could continue modified to the extent that unliquidated obligations applicable to lapsed appropriations would actually be established in Finance Division accounts and operate in the same manner as Treasury Department Account 20X1850.

Re Explanation of Credits to 136 Account, Item (c) - This office does not agree that amounts withheld from net pay of employees and turned over to Finance Division to be applied against the employee's indebtedness to the Agency should be processed through Account 136.

Re Fiscal Division definition of Account 137, Item 17 (debit) - This explanation does not appear to be realistic as costs incurred by other governmental agencies applicable to advances pertaining to confidential funds charged to Account 146.4 are reflected on Finance Division records.

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⑥ Re Finance Division definition of Account 136 - We do not agree that payroll deductions by Fiscal Division turned over to Finance Division should be processed through this account. It is suggested that the last sentence on the first page of Attachment "C" be deleted.

With respect to the last sentence of the definition, it is suggested that GAO, GR #131 be considered in view of the possibility of keeping the account open for a period of six years to accommodate expenditures against lapsed appropriations.

⑦ Re Finance Division definition of Account 137 - Consider rewording the last sentence in view of GAO, GR #131, re lapsed appropriations.

25X1A9a

Attachment

No action taken re #s 3, 4, 5, 6, 7 inasmuch as they are not related to the subject on purpose for which this particular revision is being made. They will be considered in future revisions. 10-4-56

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